

KBR:jar 8/15/03 212666 MS300282.2

EXPRESS MAIL LABEL NO. EV339202982US

ATTORNEY DOCKET NO. 3382-65133

MS DOCKET NO. 300282.2

DECLARATION AND POWER OF ATTORNEY

PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence/post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: MULTI-CHANNEL AUDIO ENCODING AND DECODING, the specification of which is filed herewith unless the following box is checked:

was filed on _____ as US Application Serial No. or PCT International Application Number _____ and was amended on _____ (if applicable).

I hereby state that I have reviewed and understood the contents of the above-identified specification, including the claims, as amended by any amendment(s) referred to above. I acknowledge the duty to disclose all information which is material to patentability as defined in 37 CFR 1.56.

Foreign Application(s) and/or Claim of Foreign Priority

I hereby claim foreign priority benefits under Title 35, United States Code Section 119 of any foreign application(s) for patent or inventor(s) certificate listed below and have also identified below any foreign application for patent or inventor(s) certificate having a filing date before that of the application on which priority is claimed:

| COUNTRY | APPLICATION NUMBER | DATE FILED | PRIORITY CLAIMED UNDER 35 U.S.C. 119 |
|---------|--------------------|------------|--|
| | | | YES: <input type="checkbox"/> NO: <input type="checkbox"/> |
| | | | YES: <input type="checkbox"/> NO: <input type="checkbox"/> |

Provisional Application

I hereby claim the benefit under Title 35, United States Code Section 119(e) of any United States provisional application(s) listed below:

| APPLICATION SERIAL NUMBER | FILING DATE |
|---------------------------|-------------------|
| 60/408,517 | September 4, 2002 |
| | |

U.S. Priority Claim

I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code Section 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, Section 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

| APPLICATION SERIAL NUMBER | FILING DATE | STATUS(patented/pending/abandoned) |
|---------------------------|-------------|------------------------------------|
| | | |
| | | |
| | | |

POWER OF ATTORNEY:

As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) listed below and those associated with

Customer No. 26119

to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full Name of Inventor: Naveen ThumpudiCitizenship: IndiaResidence: Sammamish, WAPost Office Address: 518 234th Place, NE, Sammamish, WA 98074


Inventor's Signature

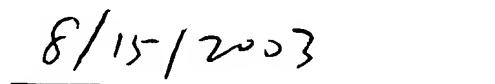
Date

8/15/2003

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| ATTORNEY DOCKET NO. 3382-65133 | DECLARATION AND POWER OF ATTORNEY |
| | MS DOCKET NO. 300282.2 |

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